

2005 Legislative Revision:

County: 02 Big Horn

District: 0020 Spring Creek Elem

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1.	CERTIFIED ANB		FY 2005-200			3 Year Avg Al	
	adget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1	SPRING CREEK K-8	10	20,275.00	43,651.00	9	20,275.00	39,286.80
2.	* DIRECT STATE AID)					28,574.92
3.	FY2006 BUDGET LI						
	* a. Required % of Sp		•				75%
	* b. BASE Budget						53,267.66
	* c. Maximum Budge						66,700.15
	* d. Highest Budget V			DACE			53,267.66
	excluding tuition, * e. Highest Budget V						66,700.15
	* f. Highest Voted Ar						13,432.49
4	C	,	,				13,432.49
4.	* a FY 2004-2005 BA						50 115 04
	* a. FY 2004-2005 BA * b. FY 2004-2005 M	_					50,115.94
	* c. FY 2004-2005 M		Č				62,752.95 10
	* d. FY 2004-2005 A						50,115.94
	* e. FY 2004-2005 Ov	-	_				0.00
	* f. FY 2004-2005 Ed		•	· ·			alized EQ
5.	SPECIAL EDUCATION	•				1	
٥.	NOTE: Block Grant Eligi funding listed. Block Gra	blity Status =	= "Yes" means Ol	PI records indicate			ceive the
	Block Grant Eligibilit	y Status?					Yes
	Block Grant Rates						
	Instructional Block Gra	ant Rate [IB	G] per ANB				138.71
	Related Services Block	Grant Rate	[RSBG] per A	NB			46.23
	Threshold to Determine	e Dispropor	tionate Costs				1.314737924
	Special Education All	owable Co	st Payments				
	* a. Instructional Bloc	ck Grant En	titlement [IBG 1	rate X ANB]			1,387.10
	* b. Related Services	Block Gran	t Entitlement [R	SBG rate X AN	B]		N/A
	c. Reimbursement fo	or Dispropo	ortionate Costs (See Final Page)_			0.00
	* d. Total Special Edu		•			5c]	1,387.10
	Prorated Cooperative	Cost Payn	nents (Member	rs of Cooperative	es Only)		
	* e. Related Services	Block Gran	t Entitlement (P	aid Directly to C	Coop)		462.30

County:	02	Big	Horn

	•	02 Dig Horn			
DIS	strict: (0020 Spring Creek Elem			
	_	ired Local Match			
		District's Required Match for IBG [5a X 0.33]			457.74
		District's Required Match for RSBG [5b X 0.33]			N/A
		District's RSBG Match to be Paid by District to Coop	perative [5e X 0.	33]	152.56
		Total Required Local Match To Avoid Reversions $[5f(i) + 5f(ii) + 5f(iii)]$			610.20
		[31(1) + 31(11) + 31(111)]			610.30
		mum Special Education Budget To Avoid Reversion			
		Minimum Special Education Budget to Avoid Revers [5a + 5b + 5f(iv)]			1,997.40
6.	FLE	XIBILITY FUNDING (ESTIMATED):			
	Note: count.	Statewide appropriation, school count, and large school co	ount are subject to	change through Octob	er enrollment
	FY20	05-2006 Appropriation (estimated)			0.00
	State	wide/District Data	Statewide	District	
	a.	5 Year Average ANB	0.0		
	b.	Prior Year ANB	0		
		Estimated School Count			
	d.	Estimated Large School Count	0		
	FY20	05-2006 Payments (estimated)			
	e.	District Student Funding			
		[(40% statewide appropriation / statewide 5 year aver average] + [(20% statewide appropriation / statewide district prior year ANB]			
		District K12 Public School Funding			
		[(15% statewide appropriation / statewide school couschool count]	nt) x district		
	g.	District Large K12 Public School Funding			
		[(25% statewide appropriation / statewide large school arge school count]	ol count) x distric	et	=-
	h.	Total Flex Fund Entitlement (estimated)			0.00
7.	DEB'	I SERVICES FUND AND COUNTY RETIREME	ENT FUND GTI	3:	
			Elementary	High School	
	Coun	•	10.051.005.00	10.051.005.00	
		Tax Year 2004 County Taxable Value		19,071,825.00	
		FY 2004-05 County ANB (Budgeted)		775	
		County Retirement Mill Value per ANB	11.93	24.61	
	Distr		5 207 076 00	%T / A	
		Tax Year 2004 District Taxable Value		N/A	
	e.	FY 2004-05 District ANB (Budgeted)	10	N/A	

539.71

21.59

24.98

N/A

42.86

49.59

f.

g.

h.

Statewide

District Debt Service Mill Value Per ANB

Statewide Retirement Mill Value per ANB

^{**} Also for bond limitation per 20-9-406, MCA.

District: 0020 Spring Creek Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO: (a) Statewide taxable valuation (Tax Year 2004)***	Elementary High School 1,752,163,083.00 1,752,163,083.00
	 (a) Statewide taxable valuation (Tax Year 2004)**** (b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost 	1,732,103,083.00 1,732,103,083.00
	payment (including prorated coop costs)	163,864,956.46 N/A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.71 N/A

II.	DIS	STRICT GTB SUBSIDY:	Elementary	High School
	(a)	Statewide GTB ratio (from c above)	18.71	N/A
(b)		2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	21,236.48	N/A
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	691.44	N/A
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	410,271.38	N/A
	(e)	District taxable valuation (Tax Year 2004)***	5,397,076.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	N/A

Reimbursement For Disproportionate Costs

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	1,059.87	0.00	0.00
b.	FY2003-2004 amount to avoid reversion	1,059.87	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	0.00	0.00	0.00

^{***} A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



2005 Legislative Revision:

County: 02 Big Horn
District: 0021 Pryor Elem

			J	FY 2005-200	6		3 Year Avg Al	NB
1.	CEI	RTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bu	dget Ur	nit	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	PRYC	OR K-6	36	12,367.75	157,050.00	35	11,962.25	152,691.00
M1	PRYC	OR 7-8	23	87,856.47	128,305.50	24	92,361.93	133,878.00
2.	* DIR	RECT STATE AID)					174,729.25
3.	FY2	2006 BUDGET LII	MITS					
	* a.	Required % of Sp	ecial Ed Fu	nding in Maxin	num [MCA 20-9	-306(8)]		75%
	* b.	BASE Budget						325,672.88
	* c.	Maximum Budge	t Limit					407,773.00
	* d.	Highest Budget W						
		excluding tuition,						325,672.88
	* e.	Highest Budget W						407,773.00
	* f.	Highest Voted Ar	nount (3e-3	d)				82,100.12
4.		OR YEAR INFO	RMATION	FOR BUDGE	TING:			
	* a.	FY 2004-2005 BA	ASE Budge	t				328,186.83
	* b.	FY 2004-2005 M		· ·				410,881.68
	* c.	FY 2004-2005 Al	NB					60
	* d.	FY 2004-2005 Ac	-	_				328,186.83
	* e.	FY 2004-2005 Ov		•	•			0.00
	* f.	FY 2004-2005 Ec	qualization S	Status			Equ	ialized EQ
5.	SPE	CIAL EDUCATION	ON FUND	NG (FY2005-2	2006):			
		TE: Block Grant Eligi ing listed. Block Gra						eeive the
	Bloc	ck Grant Eligibilit	y Status?					Yes
	Bloc	ck Grant Rates						
	Inst	ructional Block Gra	int Rate [IB	G] per ANB				138.71
	Rela	ated Services Block	Grant Rate	[RSBG] per A	NB			46.23
	Thre	eshold to Determine	e Dispropor	tionate Costs				1.314737924
	Spe	cial Education All	owable Cos	st Payments				
	* a.	Instructional Bloc	k Grant En	titlement [IBG 1	ate X ANB]			8,183.89
	* b.	Related Services	Block Gran	t Entitlement [R	SBG rate X AN	B]		N/A
	c.	Reimbursement fo	or Dispropo	rtionate Costs (See Final Page)			292.76
	* d.	Total Special Edu	ication Allo	wable Cost Pay	ment (District) [5a + 5b + 5	5c]	8,476.65
	Pro	rated Cooperative	Cost Payn	nents (Member	rs of Cooperative	es Only)		
	* e.	Related Services	Block Gran	t Entitlement (P	aid Directly to C	Coop)		2,727.57

	unty: trict:	02 Big Horn 0021 Pryor Elem					
	* f(i) f(ii) * f(iii)	quired Local Match District's Required Match for IBG [5a X 0.33] District's Required Match for RSBG [5b X 0.33] District's RSBG Match to be Paid by District to Coc Total Required Local Match To Avoid Reversions			2,700.68 N/A 900.10		
		[5f(i) + 5f(ii) + 5f(iii)]			3,600.78		
	Mi : * g.	nimum Special Education Budget To Avoid Reversi Minimum Special Education Budget to Avoid Rever [5a + 5b + 5f(iv)]	rsions		11,784.67		
6.		EXIBILITY FUNDING (ESTIMATED): e: Statewide appropriation, school count, and large school ont.	count are subject to	change through Octol	oer enrollment		
	FY	2005-2006 Appropriation (estimated)			0.00		
	a.	tewide/District Data 5 Year Average ANB		District			
	b. c. d.	Prior Year ANB Estimated School Count Estimated Large School Count	0				
		2005-2006 Payments (estimated)					
	e.	District Student Funding [(40% statewide appropriation / statewide 5 year aveaverage] + [(20% statewide appropriation / statewide district prior year ANB]	_	•			
	f.						
	g.	et					
	h.	large school count] Total Flex Fund Entitlement (estimated)			0.00		
7.	DE	BT SERVICES FUND AND COUNTY RETIREM	ENT FUND GT	B:			
	~		Elementary	High School			
		unty Tax Year 2004 County Taxable Value	10 071 925 00	19,071,825.00			
	a. b.	FY 2004-05 County ANB (Budgeted)	4 700	775			
	c.	County Retirement Mill Value per ANB	•	24.61			
	Dis	trict					
	d.	Tax Year 2004 District Taxable Value	554,100.00	N/A			
	e.	FY 2004-05 District ANB (Budgeted)	60	N/A			
	f.	District Debt Service Mill Value Per ANB	9.24	N/A			
	Sta	tewide					
	** g.	Statewide Retirement Mill Value per ANB	21.59	42.86			

24.98

49.59

h.

 $[\]ast\ast$ Also for bond limitation per 20-9-406, MCA.

County: 02 Big Horn
District: 0021 Pryor Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00 1,752,163,083.00
	(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	163,864,956.46 N/A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.71 N/A

II.	DIS (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.71	High School N/A
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	138,842.20	N/A
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	4,606.54	N/A
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	2,683,925.93	N/A
	(e)	District taxable valuation (Tax Year 2004)***	554,100.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	2,130.00	N/A

Reimbursement For Disproportionate Costs

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	13,737.42	0.00	0.00
b.	FY2003-2004 amount to avoid reversion	9,892.11	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	292.76	0.00	0.00

^{***} A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



2005 Legislative Revision:

County: 02 Big Horn
District: 0023 Hardin Elem

* c. FY 2004-2005 ANB	WIII	c refrected on the 1-1 2000 m	iai baaget 10						
False Fal	1	CEDTHERED AND		FY 2005-200	6		3 Year Avg Al	NΒ	
EI HARDIN K-6			ANR			ΔNR			
E3				15 206 25	3 502 765 80		15 400 00	3 647 326	<u></u>
MI							*		
2. * DIRECT STATE AID	_			, ,	*				
a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] 75% **b. BASE Budget 4,691,005.76 **c. Maximum Budget Limit 5,863,757.20 **d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues 5,718,937.00 **e. Highest Budget With A Vote 5,863,757.20 **f. Highest Voted Amount (3e-3d) 144,820.17 **d. PRIOR YEAR INFORMATION FOR BUDGETING: **a. FY 2004-2005 BASE Budget 4,428,236.90 **b. FY 2004-2005 Maximum Budget 5,575,822.90 **c. FY 2004-2005 Maximum Budget 5,575,822.90 **c. FY 2004-2005 ANB 1155 **d. FY 2004-2005 ANB 1155 **d. FY 2004-2005 Adopted General Fund Budget 5,456,168.20 **e. FY 2004-2005 Over-BASE Levy As Submitted On Budget 1,027,931.20 **f. FY 2004-2005 Equalization Status Equalized EQUATION FUNDING (FY2005-2006): NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified. **Block Grant Rates Instructional Block Grant Rate [IBG] per ANB 138.70 **Related Services Block Grant Rate [RSBG] per ANB 138.70 **Related Services Block Grant Rate [RSBG] per ANB 138.70 **Related Services Block Grant Rate [RSBG] per ANB 138.70 **Related Services Block Grant Rate [RSBG] per ANB 138.70 **Related Services Block Grant Rate [RSBG] per ANB 138.70 **Related Services Block Grant Rate [RSBG] per ANB 138.70 **Related Services Block Grant Rate [RSBG] per ANB 138.70 **Related Services Block Grant Rate [RSBG] per ANB 138.70 **Related Services Block Grant Rate [RSBG] per ANB 138.70 **Related Services Block Grant Rate [RSBG] per ANB 138.70 **Related Services Block Grant Rate [RSBG] per ANB 138.70 **Related Services Block Grant Rate [RSBG] per ANB 138.70 **Related Services Block Grant Rate [RSBG] per ANB 138.70 **Related Services Block Grant Rate [RSBG] per ANB 138.70 **Related Services Block Grant Rate [RSBG] per ANB 138.70 **Related Services Block Grant Rate [RSBG] per ANB 138.70 **Related Services Block Gran									
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] 75% * b. BASE Budget 4,691,005.76 * c. Maximum Budget Limit 5,863,757.20 * d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues 5,718,937.01 * e. Highest Budget With A Vote 5,863,757.20 * f. Highest Voted Amount (3e-3d) 144,820.17 4. PRIOR YEAR INFORMATION FOR BUDGETING: * a. FY 2004-2005 BASE Budget 4,428,236.92 * b. FY 2004-2005 Maximum Budget 5,575,822.99 * c. FY 2004-2005 ANB 1152 * d. FY 2004-2005 Adopted General Fund Budget 5,456,168.22 * e. FY 2004-2005 Adopted General Fund Budget 5,456,168.22 * f. FY 2004-2005 Avore-BASE Levy As Submitted On Budget 1,027,931.27 * f. FY 2004-2005 Equalization Status Equalized								2,364,943))
* b. BASE Budget 4,691,005.70 * c. Maximum Budget Limit 5,863,757.20 * d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues 5,718,937.00 * e. Highest Budget With A Vote 5,863,757.20 * f. Highest Voted Amount (3e-3d) 144,820.11 4. PRIOR YEAR INFORMATION FOR BUDGETING: * a. FY 2004-2005 BASE Budget 4,428,236.90 * b. FY 2004-2005 Maximum Budget 5,575,822.90 * c. FY 2004-2005 ANB 1155 * d. FY 2004-2005 AADB 1155 * d. FY 2004-2005 Adopted General Fund Budget 5,456,168.20 * e. FY 2004-2005 Over-BASE Levy As Submitted On Budget 1,027,931.20 * f. FY 2004-2005 Over-BASE Levy As Submitted On Budget 1,027,931.20 * f. FY 2004-2005 Equalization Status Equalized EQ 5. SPECIAL EDUCATION FUNDING (FY2005-2006): NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified. Block Grant Rates Instructional Block Grant Rate [IBG] per ANB 138.70 Related Services Block Grant Rate [RSBG] per ANB 46.21 Threshold to Determine Disproportionate Costs 1.31473792 Special Education Allowable Cost Payments * a. Instructional Block Grant Entitlement [IBG rate X ANB] 158,545.51 * b. Related Services Block Grant Entitlement [RSBG rate X ANB] 52,840.80 c. Reimbursement for Disproportionate Costs (See Final Page) 90,504.20 * d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c] 301,890.60 Prorated Cooperative Cost Payments (Members of Cooperatives Only)	3.			ınding in Mayim	[MCA 20 0	206(9)1		75	0/
* c. Maximum Budget Limit		1 1		=					
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues 5,718,937.0. * e. Highest Budget With A Vote 5,863,757.2. * f. Highest Voted Amount (3e-3d) 4. PRIOR YEAR INFORMATION FOR BUDGETING: * a. FY 2004-2005 BASE Budget 4,428,236.9. * b. FY 2004-2005 Maximum Budget 5,575,822.9. * c. FY 2004-2005 Maximum Budget 5,575,822.9. * d. FY 2004-2005 Adopted General Fund Budget 1,027,931.2. * f. FY 2004-2005 Over-BASE Levy As Submitted On Budget 1,027,931.2. * f. FY 2004-2005 Equalization Status Equalized EQUALIZED EQUALIZED FUNDING (FY2005-2006): NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified. Block Grant Rates Instructional Block Grant Rate [IBG] per ANB Related Services Block Grant Rate [RSBG] per ANB 138.7. Related Services Block Grant Rate [RSBG] per ANB 138.7. Special Education Allowable Cost Payments * a. Instructional Block Grant Entitlement [IBG rate X ANB] 158,545.5. * b. Related Services Block Grant Entitlement [RSBG rate X ANB] 52,840.8. c. Reimbursement for Disproportionate Costs (See Final Page) 90,504.2. * d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c] 301,890.60 Prorated Cooperative Cost Payments (Members of Cooperatives Only)		8							
excluding tuition, excess reserves, and other overBASE revenues 5,718,937.0. * e. Highest Budget With A Vote 5,863,757.20. * f. Highest Voted Amount (3e-3d) 144,820.1. 4. PRIOR YEAR INFORMATION FOR BUDGETING: * a. FY 2004-2005 BASE Budget 4,428,236.9. * b. FY 2004-2005 Maximum Budget 5,575,822.9. * c. FY 2004-2005 ANB 115. * d. FY 2004-2005 Adopted General Fund Budget 5,456,168.2. * e. FY 2004-2005 Over-BASE Levy As Submitted On Budget 1,027,931.2. * f. FY 2004-2005 Equalization Status Equalized EQUALI		\mathcal{E}						3,003,737.	20
* e. Highest Budget With A Vote 5,863,757.20 * f. Highest Voted Amount (3e-3d) 144,820.17 4. PRIOR YEAR INFORMATION FOR BUDGETING: * a. FY 2004-2005 BASE Budget 4,428,236.93 * b. FY 2004-2005 Maximum Budget 5,575,822.99 * c. FY 2004-2005 ANB 1155 * d. FY 2004-2005 Adopted General Fund Budget 5,456,168.22 * e. FY 2004-2005 Over-BASE Levy As Submitted On Budget 1,027,931.27 * f. FY 2004-2005 Equalization Status Equalized EQ 5. SPECIAL EDUCATION FUNDING (FY2005-2006): NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligiblity Status = "No" means you have NOT yet qualified. Block Grant Rates Instructional Block Grant Rate [IBG] per ANB 138.7 Related Services Block Grant Rate [RSBG] per ANB 46.22 Threshold to Determine Disproportionate Costs 1.314737924 Special Education Allowable Cost Payments * a. Instructional Block Grant Entitlement [IBG rate X ANB] 158,545.53 * b. Related Services Block Grant Entitlement [RSBG rate X ANB] 52,840.86 c. Reimbursement for Disproportionate Costs (See Final Page) 90,504.2 * d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c] 301,890.63 Prorated Cooperative Cost Payments (Members of Cooperatives Only)		c			overBASE revei	nues		5,718,937.0	03
4. PRIOR YEAR INFORMATION FOR BUDGETING: * a. FY 2004-2005 BASE Budget 4,428,236.99 * b. FY 2004-2005 Maximum Budget 5,575,822.99 * c. FY 2004-2005 ANB 1155 * d. FY 2004-2005 Adopted General Fund Budget 5,456,168.22 * e. FY 2004-2005 Over-BASE Levy As Submitted On Budget 1,027,931.27 * f. FY 2004-2005 Equalization Status Equalized EQUALIZATION FUNDING (FY2005-2006): NOTE: Block Grant Eligiblity Status = "Yes" means you have NOT yet qualified and will receive the funding listed. Block Grant Eligiblity Status = "No" means you have NOT yet qualified. * Block Grant Rates Instructional Block Grant Rate [IBG] per ANB 138.77 Related Services Block Grant Rate [RSBG] per ANB 46.22 Threshold to Determine Disproportionate Costs 1.314737922 * Special Education Allowable Cost Payments * a. Instructional Block Grant Entitlement [IBG rate X ANB] 158,545.55 * b. Related Services Block Grant Entitlement [RSBG] rate X ANB] 52,840.89 c. Reimbursement for Disproportionate Costs (See Final Page) 90,504.22 * d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c] 301,890.65 * Prorated Cooperative Cost Payments (Members of Cooperatives Only)		_						5,863,757.2	20
* a. FY 2004-2005 BASE Budget 4,428,236.99 * b. FY 2004-2005 Maximum Budget 5,575,822.90 * c. FY 2004-2005 ANB 1155 * d. FY 2004-2005 Adopted General Fund Budget 5,456,168.20 * e. FY 2004-2005 Over-BASE Levy As Submitted On Budget 1,027,931.20 * f. FY 2004-2005 Equalization Status 1,027,931.20 * Equalized Equalized EQUALIZATION FUNDING (FY2005-2006): * NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified. * Block Grant Rates Instructional Block Grant Rate [IBG] per ANB 138.70 Related Services Block Grant Rate [RSBG] per ANB 138.70 * Related Services Block Grant Entitlement Costs (See Final Page) 1,027,931.20 * Special Education Allowable Cost Payment (District) [5a + 5b + 5c] 301,890.60 * Prorated Cooperative Cost Payments (Members of Cooperatives Only)		* f. Highest Voted Ar	mount (3e-3	3d)				144,820.	17
* b. FY 2004-2005 Maximum Budget 5,575,822.90 * c. FY 2004-2005 ANB 1155 * d. FY 2004-2005 Adopted General Fund Budget 5,456,168.22 * e. FY 2004-2005 Over-BASE Levy As Submitted On Budget 1,027,931.27 * f. FY 2004-2005 Equalization Status Equalized EQ 5. SPECIAL EDUCATION FUNDING (FY2005-2006): NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligiblity Status = "No" means you have NOT yet qualified. Block Grant Eligibility Status? Yes Block Grant Rates Instructional Block Grant Rate [IBG] per ANB 138.71 Related Services Block Grant Rate [RSBG] per ANB 46.22 Threshold to Determine Disproportionate Costs 1.314737924 Special Education Allowable Cost Payments * a. Instructional Block Grant Entitlement [IBG rate X ANB] 158,545.52 * b. Related Services Block Grant Entitlement [RSBG rate X ANB] 52,840.80 c. Reimbursement for Disproportionate Costs (See Final Page) 90,504.22 * d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c] 301,890.63 Prorated Cooperative Cost Payments (Members of Cooperatives Only)	4.	PRIOR YEAR INFO	RMATION	N FOR BUDGE	TING:				
* c. FY 2004-2005 ANB		* a. FY 2004-2005 B	ASE Budge	t				4,428,236.9	95
* d. FY 2004-2005 Adopted General Fund Budget 5,456,168.22 * e. FY 2004-2005 Over-BASE Levy As Submitted On Budget 1,027,931.22 * f. FY 2004-2005 Equalization Status Equalized EQ 5. SPECIAL EDUCATION FUNDING (FY2005-2006): NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligiblity Status? Yes Block Grant Rates Instructional Block Grant Rate [IBG] per ANB 138.77 Related Services Block Grant Rate [RSBG] per ANB 46.22 Threshold to Determine Disproportionate Costs 1.314737924 Special Education Allowable Cost Payments * a. Instructional Block Grant Entitlement [IBG rate X ANB] 158,545.52 * b. Related Services Block Grant Entitlement [RSBG rate X ANB] 52,840.83 c. Reimbursement for Disproportionate Costs (See Final Page) 90,504.22 * d. Total Special Education Allowable Cost Payments (Members of Cooperatives Only)		* b. FY 2004-2005 M	aximum Bu	ıdget				5,575,822.99	
* e. FY 2004-2005 Over-BASE Levy As Submitted On Budget 1,027,931.27 * f. FY 2004-2005 Equalization Status Equalized EQ 5. SPECIAL EDUCATION FUNDING (FY2005-2006): NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligiblity Status? Yes Block Grant Rates Instructional Block Grant Rate [IBG] per ANB 138.77 Related Services Block Grant Rate [RSBG] per ANB 46.22 Threshold to Determine Disproportionate Costs 1.314737924 Special Education Allowable Cost Payments * a. Instructional Block Grant Entitlement [IBG rate X ANB] 158,545.52 * b. Related Services Block Grant Entitlement [RSBG rate X ANB] 52,840.89 c. Reimbursement for Disproportionate Costs (See Final Page) 90,504.22 * d. Total Special Education Allowable Cost Payments (Members of Cooperatives Only)		* c. FY 2004-2005 A	NB					11:	53
* f. FY 2004-2005 Equalization Status		* d. FY 2004-2005 A	dopted Gen	eral Fund Budge	et			5,456,168.2	22
5. SPECIAL EDUCATION FUNDING (FY2005-2006): NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligiblity Status? Block Grant Eligibility Status? Yes Block Grant Rates Instructional Block Grant Rate [IBG] per ANB Related Services Block Grant Rate [RSBG] per ANB Threshold to Determine Disproportionate Costs Special Education Allowable Cost Payments * a. Instructional Block Grant Entitlement [IBG rate X ANB] * b. Related Services Block Grant Entitlement [RSBG rate X ANB] * c. Reimbursement for Disproportionate Costs (See Final Page) * d. Total Special Education Allowable Cost Payments (Members of Cooperatives Only)		* e. FY 2004-2005 O	ver-BASE I	Levy As Submit	ted On Budget _			1,027,931.2	27
NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligiblity Status? Block Grant Eligibility Status? Block Grant Rates Instructional Block Grant Rate [IBG] per ANB 138.77 Related Services Block Grant Rate [RSBG] per ANB 46.22 Threshold to Determine Disproportionate Costs 1.314737924 Special Education Allowable Cost Payments * a. Instructional Block Grant Entitlement [IBG rate X ANB] 158,545.52 * b. Related Services Block Grant Entitlement [RSBG rate X ANB] 52,840.89 c. Reimbursement for Disproportionate Costs (See Final Page) 90,504.2 * d. Total Special Education Allowable Cost Payments (Members of Cooperatives Only)		* f. FY 2004-2005 Ed	qualization	Status			Equ	alized E	Q
funding listed. Block Grant Eligibility Status? Block Grant Eligibility Status? Block Grant Rates Instructional Block Grant Rate [IBG] per ANB Related Services Block Grant Rate [RSBG] per ANB Threshold to Determine Disproportionate Costs Special Education Allowable Cost Payments * a. Instructional Block Grant Entitlement [IBG rate X ANB] * b. Related Services Block Grant Entitlement [RSBG rate X ANB] c. Reimbursement for Disproportionate Costs (See Final Page) * d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c] * 301,890.63 * Prorated Cooperative Cost Payments (Members of Cooperatives Only)	5.	SPECIAL EDUCATION	ON FUND	ING (FY2005-2	2006):				
Block Grant Rates Instructional Block Grant Rate [IBG] per ANB								eive the	
Block Grant Rates Instructional Block Grant Rate [IBG] per ANB		_			-				
Instructional Block Grant Rate [IBG] per ANB Related Services Block Grant Rate [RSBG] per ANB Threshold to Determine Disproportionate Costs Special Education Allowable Cost Payments * a. Instructional Block Grant Entitlement [IBG rate X ANB] * b. Related Services Block Grant Entitlement [RSBG rate X ANB] c. Reimbursement for Disproportionate Costs (See Final Page) * d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c] * 301,890.63 Prorated Cooperative Cost Payments (Members of Cooperatives Only)		Block Grant Eligibilit	y Status?					Y	es
Related Services Block Grant Rate [RSBG] per ANB 46.23 Threshold to Determine Disproportionate Costs 1.314737924 Special Education Allowable Cost Payments * a. Instructional Block Grant Entitlement [IBG rate X ANB] 158,545.53 * b. Related Services Block Grant Entitlement [RSBG rate X ANB] 52,840.89 c. Reimbursement for Disproportionate Costs (See Final Page) 90,504.23 * d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c] 301,890.63 Prorated Cooperative Cost Payments (Members of Cooperatives Only)		Block Grant Rates							
Threshold to Determine Disproportionate Costs 1.314737924 Special Education Allowable Cost Payments * a. Instructional Block Grant Entitlement [IBG rate X ANB] 158,545.53 * b. Related Services Block Grant Entitlement [RSBG rate X ANB] 52,840.89 c. Reimbursement for Disproportionate Costs (See Final Page) 90,504.23 * d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c] 301,890.63 Prorated Cooperative Cost Payments (Members of Cooperatives Only)		Instructional Block Gra	ant Rate [IB	G] per ANB				138.	71
* a. Instructional Block Grant Entitlement [IBG rate X ANB]		Related Services Block	Grant Rate	e [RSBG] per A	NB			46.2	23
 * a. Instructional Block Grant Entitlement [IBG rate X ANB] * b. Related Services Block Grant Entitlement [RSBG rate X ANB] * c. Reimbursement for Disproportionate Costs (See Final Page) * d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c] * Prorated Cooperative Cost Payments (Members of Cooperatives Only) 		Threshold to Determine	e Dispropor	rtionate Costs				1.31473792	24
 * b. Related Services Block Grant Entitlement [RSBG rate X ANB] 52,840.89 Reimbursement for Disproportionate Costs (See Final Page) * d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c] Prorated Cooperative Cost Payments (Members of Cooperatives Only) 		Special Education All	owable Co	st Payments					
 c. Reimbursement for Disproportionate Costs (See Final Page) 90,504.2 * d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c] 301,890.6 Prorated Cooperative Cost Payments (Members of Cooperatives Only) 		* a. Instructional Bloc	ck Grant En	titlement [IBG 1	rate X ANB]			158,545.3	53
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c] 301,890.63 Prorated Cooperative Cost Payments (Members of Cooperatives Only)		* b. Related Services	Block Gran	t Entitlement [R	SBG rate X AN	B]		52,840.3	89
Prorated Cooperative Cost Payments (Members of Cooperatives Only)		c. Reimbursement fo	or Dispropo	ortionate Costs (See Final Page)			90,504.2	21
		* d. Total Special Edu	ication Allo	owable Cost Pay	ment (District) [5a + 5b + 5	5c]	301,890.0	63
* e Related Services Block Grant Entitlement (Paid Directly to Coop) N/A		Prorated Cooperative	Cost Payr	nents (Member	rs of Cooperative	es Only)			
C. Related Services Brock Grant Entitlement (I and Directly to Coop)		* e. Related Services	Block Gran	t Entitlement (P	aid Directly to C	Coop)		N	/A

	inty: trict:	02 Big Horn 0023 Hardin Elem			
		quired Local Match			
	* f(i)	. District's Required Match for IBG [5a X 0.33]			52,320.02
) District's Required Match for RSBG [5b X 0.33]			17,437.49
		i) District's RSBG Match to be Paid by District to C	•	33]	N/A
	* f(iv	7) Total Required Local Match To Avoid Reversion [5f(i) + 5f(ii) + 5f(iii)]			69,757.51
	Mi	nimum Special Education Budget To Avoid Reve	ersions		
	* g.	Minimum Special Education Budget to Avoid Re [5a + 5b + 5f(iv)]	versions		281,143.93
6.	Not cou		-		ber enrollment
		2005-2006 Appropriation (estimated)			0.00
		atewide/District Data	Statewide	District	
	a. 1-	5 Year Average ANB			
	b.	Prior Year ANB Estimated School Count			
	C.				
	d.	Estimated Large School Count			
	FY	(2005-2006 Payments (estimated)			
	e.	District Student Funding			
		[(40% statewide appropriation / statewide 5 year a average] + [(20% statewide appropriation / statewide district prior year ANB]			
	f.	District K12 Public School Funding			
		[(15% statewide appropriation / statewide school coschool count]	count) x district		
	g.	District Large K12 Public School Funding			
		[(25% statewide appropriation / statewide large sclarge school count]	chool count) x distric	et	
	h.	Total Flex Fund Entitlement (estimated)			0.00
7.	DE	CBT SERVICES FUND AND COUNTY RETIRE	MENT FUND GTI	3:	
	Co	unty	Elementary	High School	
	a.	Tax Year 2004 County Taxable Value	19 071 825 00	19,071,825.00	
	b.	FY 2004-05 County ANB (Budgeted)	1.500	775	
	c.	County Retirement Mill Value per ANB		24.61	
		•	11.73	24.01	
	d.	strict Tax Year 2004 District Taxable Value	9,536,398.00	N/A	
				N/A N/A	
	e. f.	FY 2004-05 District ANB (Budgeted) District Debt Service Mill Value Per ANB		N/A N/A	
			8. 21	IN/A	
		stewide	21.50	42.04	
	** g.	Statewide Retirement Mill Value per ANB	21.59	42.86	

24.98

49.59

h.

^{**} Also for bond limitation per 20-9-406, MCA.

County: 02 Big Horn
District: 0023 Hardin Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00 1,752,163,083.00
	(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	163,864,956.46 N/A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.71 N/A

II.	DIS (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary	High School
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	1,761,379.28	N/A
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	124,697.87	N/A
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	35,288,503.48	N/A
	(e)	District taxable valuation (Tax Year 2004)***	9,536,398.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	25,752.00	N/A

Reimbursement For Disproportionate Costs

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	550,013.96	0.00	0.00
b.	FY2003-2004 amount to avoid reversion	246,249.40	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	90,504.21	0.00	0.00

^{***} A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



2005 Legislative Revision:

County: 02 Big Horn

District: 0025 Lodge Grass Elem

			- U	FY 2005-200	6		3 Year Avg Al	NB
1.	CEI	RTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bu	dget Un	it	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	LODO	GE GRASS K-6	206	15,206.25	895,173.00	219	14,598.00	951,379.80
M 1	LODO	GE GRASS 7-8	68	56,318.25	378,573.00	86	63,076.44	478,396.50
2.	* DIR	ECT STATE AID)					673,830.48
3.	FY2	2006 BUDGET LII	MITS					
	* a.	Required % of Sp	ecial Ed Fu	nding in Maxin	num [MCA 20-9	-306(8)]		100%
	* b.	BASE Budget						1,455,308.74
	* c.	Maximum Budge	t Limit					1,863,662.38
	* d.	Highest Budget W						
		excluding tuition,						1,455,308.74
	* e.	Highest Budget W						1,863,662.38
	* f.	Highest Voted Ar						408,353.64
4.		OR YEAR INFO						
	* a.	FY 2004-2005 BA						1,336,798.56
	* b. FY 2004-2005 Maximum Budget				1,670,998.20			
	* c.	FY 2004-2005 Al						316
	* d.	FY 2004-2005 Ac	-	_				1,336,798.56
	* e.	FY 2004-2005 Ov		•	•			0.00
	* f.	FY 2004-2005 Ec	ualization S	Status			Equ	alized EQ
5.		CIAL EDUCATION		,	*			
		E: Block Grant Eligi ing listed. Block Gra						eeive the
	Bloo	ck Grant Eligibilit	y Status?					Yes
	Bloo	ck Grant Rates						
	Insti	ructional Block Gra	nt Rate [IB	G] per ANB				138.71
	Rela	ated Services Block	Grant Rate	[RSBG] per A	NB			46.23
	Thre	eshold to Determine	Dispropor	tionate Costs				1.314737924
	Spe	cial Education All	owable Cos	t Payments				
	* a.	Instructional Bloc	k Grant En	itlement [IBG 1	ate X ANB]			38,006.54
	* b.	Related Services	Block Gran	Entitlement [R	SBG rate X AN	B]		12,667.02
	c.	Reimbursement fo	or Dispropo	rtionate Costs (See Final Page)			127,432.26
	* d.	Total Special Edu	cation Allo	wable Cost Pay	ment (District) [5a + 5b + 5	5c]	178,105.82
	Pro	rated Cooperative	Cost Payn	nents (Member	rs of Cooperative	es Only)		
	* e.	Related Services	Block Gran	Entitlement (P	aid Directly to C	Coop)		N/A

District: 0025 Lodge Grass Elem

•	
* f(i). District's Required Match for IBG [5a X 0.33]	12,542.16
f(ii) District's Required Match for RSBG [5b X 0.33]	4,180.12
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]	N/A
* f(iv) Total Required Local Match To Avoid Reversions	
[5f(i) + 5f(ii) + 5f(iii)]	16,722.28
Minimum Special Education Budget To Avoid Reversions	
* g. Minimum Special Education Budget to Avoid Reversions	
[5a + 5b + 5f(iv)]	67,395.84

6. FLEXIBILITY FUNDING (ESTIMATED):

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

FY2005-2006 Appropriation (estimated) 0.00

Stat	ewide/District Data	Statewide	District
a.	5 Year Average ANB	0.0	
b.	Prior Year ANB	0	
c.	Estimated School Count	0	
d.	Estimated Large School Count	0	

FY2005-2006 Payments (estimated)

e. District Student Funding

[(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB]

f. District K12 Public School Funding

[(15% statewide appropriation / statewide school count) x district school count]

g. District Large K12 Public School Funding
[(25% statewide appropriation / statewide large school count) x district
large school count]

h. Total Flex Fund Entitlement (estimated) 0.00

7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

		Elementary	High School
C	County		
a	. Tax Year 2004 County Taxable Value	19,071,825.00	19,071,825.00
b	. FY 2004-05 County ANB (Budgeted)	1,598	775
c	. County Retirement Mill Value per ANB	11.93	24.61
D	District		
d	. Tax Year 2004 District Taxable Value	1,321,236.00	N/A
e	. FY 2004-05 District ANB (Budgeted)	316	N/A
f.	District Debt Service Mill Value Per ANB	4.18	N/A
S	tatewide		
⊧ g	. Statewide Retirement Mill Value per ANB	21.59	42.86
h	. Facility Guaranteed Mill Value per ANB	24.98	49.59

 $[\]ast\ast$ Also for bond limitation per 20-9-406, MCA.

District: 0025 Lodge Grass Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.		ATEWIDE GTB RATIO: Statewide taxable valuation (Tax Year 2004)***	Elementary 1,752,163,083.00	High School 1,752,163,083.00
	(b)	2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost		
		payment (including prorated coop costs)	163,864,956.46	N/A
	(c)	GTB ratio: [(a) divided by (b)] x 175%	18.71	N/A

II.	DIS (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.71	High School N/A
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	518,230.49	N/A
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	46,382.44	N/A
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	10,563,907.92	N/A
	(e)	District taxable valuation (Tax Year 2004)***	1,321,236.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	9,243.00	N/A

Reimbursement For Disproportionate Costs

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	411,531.06	0.00	0.00
b.	FY2003-2004 amount to avoid reversion	70,698.81	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	127,432.26	0.00	0.00

^{***} A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



2005 Legislative Revision:

County: 02 Big Horn
District: 0026 Wyola Elem

			J	FY 2005-200	16		3 Year Avg Al	NB
1.	CEI	RTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bu	dget Un	it	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	WYO	LA K-6	52	14,395.25	226,766.80	52	16,017.25	226,766.80
M 1	WYO	LA 7-8	21	65,329.17	117,159.00	14	47,307.33	78,130.50
2.	* DIRECT STATE AID						189,371.65	
3.	FY2	006 BUDGET LI	MITS					
	* a.	Required % of Sp	ecial Ed Fu	ınding in Maxin	num [MCA 20-9	-306(8)]		75%
	* b.	BASE Budget						357,821.04
	* c.	Maximum Budge	t Limit					447,276.31
	* d.	Highest Budget W						
		excluding tuition,						370,056.01
	* e.	Highest Budget W						447,276.31
	* f.	Highest Voted Ar	nount (3e-3	d)				77,220.30
4.		OR YEAR INFO						
	* a.	FY 2004-2005 BA						292,004.91
	* b.	FY 2004-2005 M		C				365,006.14
	* c.	FY 2004-2005 Al	NB					59
	* d.	FY 2004-2005 Ac	-	•				304,239.88
	* e.	FY 2004-2005 Ov		•	•			12,234.97
	* f.	FY 2004-2005 Ec	ualization (Status			Equ	alized EQ
5.		CIAL EDUCATION		,	*			
		E: Block Grant Eligi ing listed. Block Gra						eive the
	Bloc	ek Grant Eligibilit	y Status?					Yes
	Bloc	ck Grant Rates						
	Insti	ructional Block Gra	int Rate [IB	G] per ANB				138.71
	Rela	ted Services Block	Grant Rate	[RSBG] per A	NB			46.23
	Thre	eshold to Determine	e Dispropor	tionate Costs				1.314737924
	Spec	cial Education All	owable Co	st Payments				
	* a.	Instructional Bloc	k Grant En	titlement [IBG 1	rate X ANB]			10,125.83
	* b.	Related Services	Block Gran	t Entitlement [R	SBG rate X AN	B]		3,374.79
	c.	Reimbursement fo	or Dispropo	ortionate Costs (See Final Page)			0.00
	* d.	Total Special Edu	cation Allo	wable Cost Pay	ment (District) [5a + 5b + 5	5c]	13,500.62
	Pro	rated Cooperative	Cost Payn	nents (Member	rs of Cooperative	es Only)		
	* e.	Related Services	Block Gran	t Entitlement (P	aid Directly to C	Coop)		N/A

Cou Dist	•	02 Big Horn 0026 Wyola Elem			
		quired Local Match			2 2 4 1 5 2
		District's Required Match for IBG [5a X 0.33]			3,341.52
		District's Required Match for RSBG [5b X 0.33]			1,113.68
		District's RSBG Match to be Paid by District to CoopTotal Required Local Match To Avoid Reversions	perauve [5e X 0.	33]	N/A
	* I(IV	[5f(i) + 5f(ii) + 5f(iii)]			4,455.20
	Mi	nimum Special Education Budget To Avoid Reversio	ons		
	* g.	Minimum Special Education Budget to Avoid Revers [5a + 5b + 5f(iv)]			17,955.82
6.		EXIBILITY FUNDING (ESTIMATED): e: Statewide appropriation, school count, and large school count.	ount are subject to	change through Octol	oer enrollment
	FY	2005-2006 Appropriation (estimated)			0.00
	Sta	tewide/District Data	Statewide	District	
	a.	5 Year Average ANB			
	b.	Prior Year ANB			
	c.	Estimated School Count			
	d.	Estimated Large School Count	0		
	FY	2005-2006 Payments (estimated)			
	e.	District Student Funding			
		[(40% statewide appropriation / statewide 5 year aver average] + [(20% statewide appropriation / statewide district prior year ANB]			
	f.	District K12 Public School Funding			
		[(15% statewide appropriation / statewide school couschool count]	nt) x district		
	g.	District Large K12 Public School Funding			
		[(25% statewide appropriation / statewide large school large school count]	ol count) x distric	et	
	h.	Total Flex Fund Entitlement (estimated)			0.00
7.	DE	BT SERVICES FUND AND COUNTY RETIREME	ENT FUND GTI	3:	
			Elementary	High School	
		unty			
	a.	Tax Year 2004 County Taxable Value		19,071,825.00	
	b.	FY 2004-05 County ANB (Budgeted)	1,598	775	
	c.	County Retirement Mill Value per ANB	11.93	24.61	
		trict	712 062 00	37/4	
	d.	Tax Year 2004 District Taxable Value	712,862.00	N/A	
	e.	FY 2004-05 District ANB (Budgeted)	12.09	N/A	
	f.	District Debt Service Mill Value Per ANB	12.08	N/A	
		tewide	21.70	12.04	
7	** g.	Statewide Retirement Mill Value per ANB	21.59	42.86	

24.98

49.59

h.

^{**} Also for bond limitation per 20-9-406, MCA.

County: 02 Big Horn District: 0026 Wyola Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00 1,752,163,083.00
	(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	163,864,956.46 N/A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.71 N/A

II.	DIS (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.71	High School N/A
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	122,546.89	N/A
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	4,079.50	N/A
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	2,369,179.76	N/A
	(e)	District taxable valuation (Tax Year 2004)***	712,862.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	1,656.00	N/A

Reimbursement For Disproportionate Costs

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	14,352.64	0.00	0.00
b.	FY2003-2004 amount to avoid reversion	13,487.16	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	0.00	0.00	0.00

^{***} A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



2005 Legislative Revision:

County: 02 Big Horn
District: 1189 Hardin H S

			FY 2005-200	16		3 Year Avg Al	NB
1.	CERTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bu	ndget Unit	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
H1	HARDIN HS 9-12	532	225,273.00	2,900,065.00	499	225,273.00	2,724,290.50
2.	* DIRECT STATE AID						1,397,026.09
3.	FY2006 BUDGET LI	MITS					
	* a. Required % of Sp	ecial Ed Fu	ınding in Maxin	num [MCA 20-9-	-306(8)]		84%
	* b. BASE Budget						2,687,839.75
	* c. Maximum Budge						3,371,857.72
	* d. Highest Budget V			D . CE			2 1 47 675 65
	excluding tuition,						3,147,675.65
	* e. Highest Budget V						3,371,857.72
	* f. Highest Voted Ar						224,182.07
4.	PRIOR YEAR INFO						
	* a. FY 2004-2005 BA	_					2,390,188.22
	* b. FY 2004-2005 M		· ·				2,997,510.60
	* c. FY 2004-2005 Al						491
	* d. FY 2004-2005 Ac	•	Č				2,855,331.36
	* e. FY 2004-2005 O		•	•			459,835.90
	* f. FY 2004-2005 Eq	_				Equ	alized EQ
5.	SPECIAL EDUCATION NOTE: Block Grant Eligi		,	*	vou ere que	lified and will rec	eaiva tha
	funding listed. Block Gra						erve tile
	Block Grant Eligibilit	y Status?					Yes
	Block Grant Rates						
	Instructional Block Gra	ant Rate [IE	G] per ANB				138.71
	Related Services Block	Grant Rate	e [RSBG] per A	NB			46.23
	Threshold to Determine	e Dispropo	tionate Costs				1.314737924
	Special Education All	owable Co	st Payments				
	* a. Instructional Bloc	ck Grant En	titlement [IBG 1	rate X ANB]			73,793.72
	* b. Related Services	Block Gran	t Entitlement [R	SBG rate X AN	B]		24,594.36
	c. Reimbursement fo	or Dispropo	ortionate Costs (See Final Page)_			35,590.03
	* d. Total Special Edu		•			5c]	133,978.11
	Prorated Cooperative	•		-	•		
	* e. Related Services	Block Gran	t Entitlement (P	aid Directly to C	Coop)		N/A

County: District:	02 Big Horn 1189 Hardin H S			
* f(i). f(ii) * f(iii	puired Local Match District's Required Match for IBG [5a X 0.33] District's Required Match for RSBG [5b X 0.33] District's RSBG Match to be Paid by District to Coop Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	perative [5e X 0	33]	24,351.93 8,116.14 N/A 32,468.07
Mir * g.	Minimum Special Education Budget To Avoid Reversion Minimum Special Education Budget to Avoid Reversion [5a + 5b + 5f(iv)]	sions		130,856.15
Note cour		•		ber enrollment 0.00
	2005-2006 Appropriation (estimated) tewide/District Data 5 Year Average ANB Prior Year ANB Estimated School Count Estimated Large School Count	Statewide 0.0 0 0	District	0.00
FY 2 e. f.	District Student Funding [(40% statewide appropriation / statewide 5 year aver average] + [(20% statewide appropriation / statewide district prior year ANB] District K12 Public School Funding [(15% statewide appropriation / statewide school courschool count]	prior year ANB)		
g. h.	District Large K12 Public School Funding [(25% statewide appropriation / statewide large school large school count] Total Flex Fund Entitlement (estimated)		:t 	0.00
	BT SERVICES FUND AND COUNTY RETIREME			0.00
a. b. c.	Tax Year 2004 County Taxable Value FY 2004-05 County ANB (Budgeted) County Retirement Mill Value per ANB trict Tax Year 2004 District Taxable Value FY 2004-05 District ANB (Budgeted)	19,071,825.00 1,598 11.93 N/A N/A	19,071,825.00 775 24.61 16,235,784.00 491	
f.	District Debt Service Mill Value Per ANB tewide Statewide Retirement Mill Value per ANB	N/A 21.59	33.07 42.86	

24.98

49.59

h.

^{**} Also for bond limitation per 20-9-406, MCA.

County: 02 Big Horn
District: 1189 Hardin H S

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO: (a) Statewide taxable valuation (Tax Year 2004)***	Elementary High School 1,752,163,083.00 1,752,163,083.00
	(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	N/A 107,450,132.42
	(c) GTB ratio: [(a) divided by (b)] x 175%	N/A 28.54

II.	DIS (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary N/A	High School 28.54
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	987,573.80
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	N/A	43,445.89
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	N/A	29,425,301.95
	(e)	District taxable valuation (Tax Year 2004)***	N/A	16,235,784.00
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	13,190.00

Reimbursement For Disproportionate Costs

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	0.00	224,539.67	0.00
b.	FY2003-2004 amount to avoid reversion	0.00	103,111.49	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	0.00	35,590.03	0.00

^{***} A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



2005 Legislative Revision:

County: 02 Big Horn

District: 1190 Lodge Grass H S

		, e	FY 2005-200	16		3 Year Avg Al	NB
1.	CERTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bu	dget Unit	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
H1	LODGE GRASS HS 9-	158	225,273.00	876,070.50	167	225,273.00	925,597.50
2.	* DIRECT STATE AID)					514,439.11
3.	FY2006 BUDGET LI	MITS					
	* a. Required % of Sp	ecial Ed Fu	ınding in Maxin	num [MCA 20-9	-306(8)]		100%
	* b. BASE Budget						1,042,911.58
	* c. Maximum Budge						1,325,463.62
	* d. Highest Budget V			and ASE			1,042,911.58
	excluding tuition, * e. Highest Budget V						1,325,463.62
	* f. Highest Voted Ar						282,552.04
4.	PRIOR YEAR INFO						202,332.04
4.	* a. FY 2004-2005 BA						1,066,671.50
	* b. FY 2004-2005 M	U					1,333,339.37
	* c. FY 2004-2005 Al		C				183
	* d. FY 2004-2005 Ac						1,066,671.50
	* e. FY 2004-2005 O	-	U				0.00
	* f. FY 2004-2005 Ed		•	•			alized EQ
5.	SPECIAL EDUCATION	ON FUND	ING (FY2005-2	2006):			
	NOTE: Block Grant Eligi funding listed. Block Gra	blity Status	= "Yes" means Ol	PI records indicate			eeive the
	Block Grant Eligibilit	y Status?_					Yes
	Block Grant Rates						
	Instructional Block Gra	ant Rate [IE	BG] per ANB				138.71
	Related Services Block	Grant Rate	e [RSBG] per A	NB			46.23
	Threshold to Determine	e Dispropo	rtionate Costs				1.314737924
	Special Education All	owable Co	st Payments				
	* a. Instructional Bloc	ck Grant En	titlement [IBG 1	rate X ANB]			21,916.18
	* b. Related Services	Block Gran	nt Entitlement [R	SBG rate X AN	B]		7,304.34
	c. Reimbursement fo	or Disprope	ortionate Costs (See Final Page)			58,076.04
	* d. Total Special Edu					5c]	87,296.56
	Prorated Cooperative	•	•		•		
	* e. Related Services	Block Gran	t Entitlement (P	aid Directly to C	Coop)		N/A

District: 1190 Lodge Grass H S

Required	Local	Match
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*	f(i).	District's Required Match for IBG [5a X 0.33]	7,232.34
	f(ii)	District's Required Match for RSBG [5b X 0.33]	2,410.43
*	f(iii)	District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]	N/A
*	f(iv)	Total Required Local Match To Avoid Reversions	
		[5f(i) + 5f(ii) + 5f(iii)]	9,642.77
	Min	imum Special Education Budget To Avoid Reversions	
*	g.	Minimum Special Education Budget to Avoid Reversions	

[5a + 5b + 5f(iv)]

6. FLEXIBILITY FUNDING (ESTIMATED):

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

FY2005-2006 Appropriation (estimated) 0.00

Stat	ewide/District Data	Statewide	District
a.	5 Year Average ANB	0.0	
b.	Prior Year ANB	0	
c.	Estimated School Count	0	
d.	Estimated Large School Count	0	

FY2005-2006 Payments (estimated)

e. District Student Funding

[(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB]

f. District K12 Public School Funding

[(15% statewide appropriation / statewide school count) x district school count]

g. District Large K12 Public School Funding

[(25% statewide appropriation / statewide large school count) x district large school count]

h. Total Flex Fund Entitlement (estimated) 0.00

7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

			Elementary	High School
	Cour	nty		
	a.	Tax Year 2004 County Taxable Value	19,071,825.00	19,071,825.00
	b.	FY 2004-05 County ANB (Budgeted)	1,598	775
	c.	County Retirement Mill Value per ANB	11.93	24.61
	Dist	rict		
	d.	Tax Year 2004 District Taxable Value	N/A	2,034,098.00
	e.	FY 2004-05 District ANB (Budgeted)	N/A	183
	f.	District Debt Service Mill Value Per ANB	N/A	11.12
	State	ewide		
*	g.	Statewide Retirement Mill Value per ANB	21.59	42.86
	h.	Facility Guaranteed Mill Value per ANB	24.98	49.59

^{**} Also for bond limitation per 20-9-406, MCA.

38,863.29

District: 1190 Lodge Grass H S

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO: (a) Statewide taxable valuation (Tax Year 2004)***	Elementary High School 1,752,163,083.00 1,752,163,083.00
	(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	N/A 107,450,132.42
	(c) GTB ratio: [(a) divided by (b)] x 175%	N/A 28.54

II.	DIS (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary N/A	High School 28.54
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	421,910.01
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	N/A	31,571.86
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	N/A	12,942,372.57
	(e)	District taxable valuation (Tax Year 2004)***	N/A	2,034,098.00
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	10,908.00

Reimbursement For Disproportionate Costs

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	0.00	190,950.31	0.00
b.	FY2003-2004 amount to avoid reversion	0.00	34,805.57	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	0.00	58,076.04	0.00

^{***} A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



2005 Legislative Revision:

County: 02 Big Horn

District: 1214 Plenty Coups H S

		U	FY 2005-200	16		3 Year Avg Al	NB
1.	CERTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bu	dget Unit	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
H1	PLENTY COUPS HS 9	79	225,273.00	439,595.50	78	225,273.00	434,050.50
2.	* DIRECT STATE AID)					297,196.22
3.	FY2006 BUDGET LI	MITS					
	* a. Required % of Sp		•				100%
	* b. BASE Budget						576,390.93
	* c. Maximum Budget						729,999.61
	* d. Highest Budget W			DACE			576,390.93
	excluding tuition, * e. Highest Budget W						729,999.61
	* f. Highest Voted Ar						153,608.68
	•						133,000.00
4.	* a. FY 2004-2005 BA						500 012 26
	* a. FY 2004-2005 BA * b. FY 2004-2005 M	_					508,812.26
	* c. FY 2004-2005 Al		· ·				636,782.30 71
	* d. FY 2004-2005 Ac						508,812.26
	* e. FY 2004-2005 Ov	-	-				0.00
	* f. FY 2004-2005 Eq		•	ū			alized EQ
5.	SPECIAL EDUCATION	-				1	
٥.	NOTE: Block Grant Eligi funding listed. Block Gra	blity Status :	= "Yes" means Ol	PI records indicate			eeive the
	Block Grant Eligibilit			-			Yes
	Block Grant Rates						
	Instructional Block Gra	nt Rate [IB	BG] per ANB				138.71
	Related Services Block						46.23
	Threshold to Determine	Dispropor	rtionate Costs				1.314737924
	Special Education Alle	owable Co	st Payments				
	* a. Instructional Bloc	k Grant En	titlement [IBG :	rate X ANB]			10,958.09
	* b. Related Services	Block Gran	nt Entitlement [R	SBG rate X AN	B]		N/A
	c. Reimbursement fo	or Dispropo	ortionate Costs (See Final Page)			19,781.38
	* d. Total Special Edu	cation Allo	owable Cost Pay	ment (District) [5a + 5b + 5	5c]	30,739.47
	Prorated Cooperative	Cost Payr	nents (Member	rs of Cooperative	es Only)		
	* e. Related Services	Block Gran	t Entitlement (P	aid Directly to C	Coop)		3,652.17

District: 1214 Plenty Coups H S

Required 1	Local	Match
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* f(i). District's Required Match for IBG [5a X 0.33]	3,616.17
f(ii) District's Required Match for RSBG [5b X 0.33]	N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]	1,205.22
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	4,821.39
Minimum Special Education Budget To Avoid Reversions	
* g. Minimum Special Education Budget to Avoid Reversions	
[5a + 5b + 5f(iv)]	15,779.48

6. FLEXIBILITY FUNDING (ESTIMATED):

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

FY2005-2006 Appropriation (estimated) 0.00

District

Stat	ewide/District Data	Statewide	
a.	5 Year Average ANB	0.0	
b.	Prior Year ANB	0	
c.	Estimated School Count	0	
d.	Estimated Large School Count	0	

FY2005-2006 Payments (estimated)

e. District Student Funding

[(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB]

f. District K12 Public School Funding

[(15% statewide appropriation / statewide school count) x district school count]

g. District Large K12 Public School Funding

[(25% statewide appropriation / statewide large school count) x district large school count]

h. Total Flex Fund Entitlement (estimated) 0.00

7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

			Elementary	High School
(Cou	nty		
â	a.	Tax Year 2004 County Taxable Value	19,071,825.00	19,071,825.00
ł	b.	FY 2004-05 County ANB (Budgeted)	1,598	775
(c.	County Retirement Mill Value per ANB	11.93	24.61
]	Disti	rict		
(d.	Tax Year 2004 District Taxable Value	N/A	554,100.00
6	e.	FY 2004-05 District ANB (Budgeted)	N/A	71
Í	f.	District Debt Service Mill Value Per ANB	N/A	7.80
	State	ewide		
k g	g.	Statewide Retirement Mill Value per ANB	21.59	42.86
1	h.	Facility Guaranteed Mill Value per ANB	24.98	49.59

^{**} Also for bond limitation per 20-9-406, MCA.

District: 1214 Plenty Coups H S

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00 1,752,163,083.00
	(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	N/A 107,450,132.42
	(c) GTB ratio: [(a) divided by (b)] x 175%	N/A 28.54

II.	DIS (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary N/A	High School 28.54
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	212,062.81
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	N/A	8,938.45
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	N/A	6,307,375.96
	(e)	District taxable valuation (Tax Year 2004)***	N/A	554,100.00
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	5,753.00

Reimbursement For Disproportionate Costs

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	0.00	68,497.25	0.00
b.	FY2003-2004 amount to avoid reversion	0.00	14,484.87	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	0.00	19,781.38	0.00

^{***} A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.